

**STATE BOARD OF ACCOUNTS**  
**302 West Washington Street**  
**Room E418**  
**INDIANAPOLIS, INDIANA 46204-2765**

EXAMINATION REPORT  
OF

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 37  
DANVILLE, INDIANA

January 1, 2004 to December 31, 2004





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## OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Chairman, Bureau of Motor Vehicles Commission	Gerald Coleman Mary DePrez Joel Silverman	01-06-02 to 02-29-04 03-01-04 to 01-09-05 01-10-05 to 01-11-09
Branch Manager	Sharon Cross	01-01-04 to 12-31-05



# STATE OF INDIANA

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## INDEPENDENT ACCOUNTANT'S REPORT

TO: THE OFFICIALS OF THE STATE BUREAU OF MOTOR VEHICLES COMMISSION

We have examined the Schedule of Collections and Distributions of the State Bureau of Motor Vehicles Commission License Branch Number 37 (Branch) for the period of January 1, 2004 to December 31, 2004. The Branch's management is responsible for the schedule. Our responsibility is to express an opinion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence supporting the Schedule of Collections and Distributions and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

In our opinion, the schedule referred to above presents fairly, in all material respects, the cash transactions of the Branch for the year ended December 31, 2004, based on the criteria set forth in the uniform compliance guidelines established by the Indiana State Board of Accounts.

STATE BOARD OF ACCOUNTS

December 8, 2005

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 37  
DANVILLE, INDIANA  
SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS  
January 1, 2004 to December 31, 2004

	<u>Amount</u>
Collections:	
Registrations	\$ 3,566,100
Titles	567,973
Drivers licenses	133,482
Watercraft	96,981
Miscellaneous	<u>83</u>
Total	<u>\$ 4,364,619</u>
Distributions:	
State fees	\$ 1,747,194
County tax	2,282,864
Commission fees	<u>334,561</u>
Total	<u>\$ 4,364,619</u>

The accompanying notes are an integral part of the schedule.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 37  
DANVILLE, INDIANA  
NOTES TO SCHEDULE OF COLLECTIONS AND DISTRIBUTIONS

Note 1. Introduction

The Motor Vehicles Commission was created to manage the motor vehicle license branches. The Bureau of Motor Vehicles is a separate state agency which provides support services to the Commission controlled license branches. The license branches collect fees which fund the Motor Vehicles Commission. The license branches collect and forward county taxes (excise tax, wheel tax, and surtax) and state fees. The Commission has one contractual branch that is administered by an individual contractor according to Bureau policies. The Commission has developed a mobile license branch to serve the need of CDL license issuance and other special needs as they arise.

Note 2. Collections and Distributions

Each branch collects fees and taxes when vehicle and watercraft registrations, titles, and drivers licenses are sold. Fees are uniform throughout the state.

The total daily collections are deposited to a single bank account. From this account the collections are distributed to separate bank accounts which are not controlled by the license branch and belong to the state, county and Bureau of Motor Vehicles Commission.

Note 3. Banking System

The Bureau of Motor Vehicles Commission has entered into an agreement with Bank One for a cash concentration system. The system utilizes a series of individual noninterest bearing accounts (clearing accounts) from which all fees and taxes are transferred.

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
 LICENSE BRANCH NUMBER 37  
 DANVILLE, INDIANA  
 STATISTICAL INFORMATION  
 January 1, 2004 to December 31, 2004

<u>Transactions Processed</u>	<u>Quantity</u>
Vehicle registrations:	
Passenger	12,080
Motorcycle	655
RV (housecar)	366
Light truck	5,739
Other truck	615
Farm truck	232
Tractor	136
Trailer	2,574
Semitrailer	334
School and church bus	11
Other bus	5
Other	<u>599</u>
Total vehicle registrations	<u><u>23,346</u></u>
Drivers licenses and permits:	
Drivers licenses/learners permits	5,610
CDL licenses/CDL permits	473
Placards	783
Other	<u>3,565</u>
Total drivers licenses and permits	<u><u>10,431</u></u>
Titles:	
Vehicles	9,269
Watercraft	<u>186</u>
Total titles	<u><u>9,455</u></u>
Total watercraft registrations	<u><u>1,092</u></u>



STATE BUREAU OF MOTOR VEHICLES COMMISSION  
LICENSE BRANCH NUMBER 37  
DANVILLE, INDIANA  
EXAMINATION RESULT AND COMMENT

ACCOUNTABLE ITEMS

The following schedule details missing items revealed during a comparison of actual inventory of accountable items to the Open Inventory Report of the State Bureau of Motor Vehicles at December 31, 2003. No evidence was found to indicate these items have been sold.

<u>Year</u>	<u>Plate Type</u>	<u>Plate Number</u>
2007	Passenger	67Q1241
2007	Truck 7000	951930A
2007	Truck 7000	955565A
2007	Trailer 7000	43381C
2008	Passenger	43214-43225
2008	Semitrailer Permanent	592655

A listing of the items that are to be accounted for to the State Board of Accounts is included in the Branch Operations Policies and Procedures Manual. (Branch Operations Policies and Procedures Manual, Supplies and Equipment Chapter)

STATE BUREAU OF MOTOR VEHICLES COMMISSION  
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DANVILLE, INDIANA  
EXIT CONFERENCE

The contents of this report were discussed on December 15, 2005, with Sharon Cross, Branch Manager. The official concurred with our findings.